

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

June 23, 1959

Industry Circular No. 59-44

SPECIAL ENVELOPES FOR MAILING TOBACCO PRODUCTS TAX RETURNS

Manufacturers of tobacco, cigars, and cigarettes:

Purpose. The purpose of this industry circular is to inform you that special envelopes will be furnished you for use in mailing your tobacco products tax returns and remittances appropriately to district directors of internal revenue or their branch offices, and to solicit your cooperation in the use of these envelopes.

Background. Experience has shown that the volume of mail received at the offices of district directors is often so great that the opening and processing of the mail is delayed. This delay is particularly undesirable in the case of mail containing tax returns and remittances. Now that the semimonthly return system for taxpayment of all tobacco products is to be instituted, it is important to provide a means for employees in the offices of district directors to quickly and easily identify and process your returns and remittances so that a regular pattern of prompt receipt and deposit will be established.

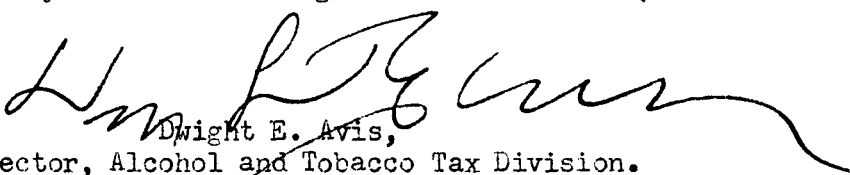
It will be a distinct advantage to you to have your tax returns processed promptly since delay might create a situation in which it would appear that you have defaulted in payment of tax, thereby jeopardizing your right to further defer the payment of tax.

Another factor to be considered is that our experience in operating under the temporary rules governing the semimonthly return system, particularly with respect to any irregularities in Treasury receipts, will affect decisions for procedures in the permanent regulations.

Use of envelopes. In order to reduce delays in processing tax returns, we will supply, without charge, gray envelopes in which to mail your returns. We believe that your use of these envelopes will be mutually helpful, and we earnestly request your cooperation in their use. You are reminded that you should mail your returns, with remittance, to the same office of the district director where you have been purchasing the tax stamps or filing daily cigar tax returns.

Supply of envelopes. Your assistant regional commissioner (alcohol and tobacco tax) will furnish you with an initial supply of the special envelopes. Thereafter, you should request him to furnish you with additional envelopes as they are needed.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to your assistant regional commissioner (alcohol and tobacco tax).


Dwight E. Avis,
Director, Alcohol and Tobacco Tax Division.